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Act and Commission anent the Excise.

Edinburgh 10. March 1647.



He Estates of Parliament now convened in this sixth Session of the first Triennial Parliament, Taking to their serious consideration, That the Maiorance already imposed upon the severall Shires and Burghs of the Kingdom, will not be sufficient to entertain the Army which they are necessitate to keep up, for repressing of the rebels and enemies of this Kirk and Kingdom, and for the incident charges of that Army. And finding no other way more just and equall, and lesse prejudiciall to the Kingdom for supplie and making up the additional charge for entertainment of the Army and incident charges thereof, Than the raising and uplifting of Moneys by a regulate and well ordered Excise. They therefore Statute and Ordaine, That the severall rates of Excise after specified, Shall be payed for all and every one of the particular Commodities and others following, by and attounall Customes and others Duties due and payable for the same, *viz.* For ilk Boll of Malt Brewed in Ale or Beer strong or small, To be payed by the Brewer thereof, 20. s. And the Brewers for their relief, shall have power to take up from the buyers for the Excise of ilk pinte of Ale or strong Beer, two pennies, and of ilk pinte of small Beer, one penny. For ilk pinte of foreigne imported Beer, To be payed by the Importer thereof, 12. d. For ilk pinte of French wine, 1. s. 4. d. For ilk pinte of Spanish wine, Rensell wine, Canarie, and Malvasie, 2. s. 8. d. And the Estates enact and ordaines, That the Excise of the Wines already in the Vintners hands, be payed by the Vintner Monthly after the same is sold, And that the Excise of the Wines already imported and yet in the Merchands hands unsold or hereafter to be imported, Be payed by the Merchand importer thereof, within the space of one Moneth after the same shall be sold by the Merchand, and the Merchand importer of the Wines, Shall have hereby power to take up the Excise thereof from the Vintners. For ilk pinte of Aquavite or strong waters made within the Kingdom, To be payed by the maker thereof, 2. s. 8. d. And for Aquavite and strong waters imported, sold, & made use of within the Kingdom, In respect the same is prohibite and ought to be confiscate, To exact for the Excise of ilk pinte thereof, 6. s. 8. d. Without prejudice of the confiscation by the Kings Thesaurer and his Deputis according to former Acts. For ilk pound of Tobacco, To be payed by the importer thereof, 2. s. For ilk Oxe, Kow, or Bull slain, of sixteen pound price or above, To be payed by the slayer thereof, 20. s. For ilk Oxe, Kow, or Bull slain under sixteen pound price, To be payed by the slayer thereof, 13. s. 4. d. For ilk Ox, Kow, or Bull exported, To be payed by the exporter thereof, 30. s. For ilk Sheep slain, To be payed by the slayer thereof,

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thereof, 2. s. For ilk Sheep exported, To bee payed by the exporter thereof, 6. s. For ilk Stirke of eight pound price or above laine, To be payed by the slayer thereof, 6. s. 8. d. For ilk Stirke under that price laine, To be payed by the slayer thereof, 4. s. For ilk Stirke exported, To be payed by the exporter thereof, 10. s. For ilk Calf or Goat laine, To bee payed by the slayer, 2. s. For ilk Swine, 6. s. For ilk Lamb or Kid slain, To be payed by the slayer, 12. d. For ilk Lamb or Kid exported, To be payed by the exporter thereof, 2. s. For the imported Merchand wares after specified, *viz.* All cloath, bailes, freezes, kair-sayes, searges, and all other cloath and stufte made of wool: As also for all sorts of silk stufes, worset and hair stufes, or mixt stufes of linen and woollen, hats and hatbands of all sorts, stockings of silk, worset or threed, silk ribbins, pearling lace and pasements of silk, silver, gold, worset or threed, hanks and pirms of gold and silver threed, cloath of gold and silver, cambrick, lawne, Holland cloath and stufes, and all kinde of made work whatsomever, imported for sale, for ilk Twenty shillings worth thereof, 12. d. (Excepting herefra, boots and shoones imported, which are declared to bee Excise free) To bee payed by the Merchand importer, The one half thereof within three Moneths after the importing of the same, and the other half within three Moneths thereafter: And that the Merchand importer within the space of fifteen dayes after the importing of the saids goods hereafter, Give up ane true entry thereof to the Commissioners, under the paine of confiscation of what is not given up And for what is already imported, that these persons in whose hands the same is within fifteen dayes after the proclamation hereof, Give up ane true inventar thereof to the saids Commissioners, under the paine of Confiscation, and pay the Excise Monethly when the same is sold upon oath. For ilk Twelve pounds worth of coals exported in *Scots* or *English* bottomes, To bee payed by the Coal-master, 10. s. For ilk Twelve pounds worth of Coals exported in forrain bottomes, To bee payed by the Coal-master, 15. s. For all yarne exported either linen or woollen, for ilk Twenty shillings worth thereof, To bee payed by the exporter, 2. s. For all Ruche hides exported, for ilk Twentie shilling worth thereof, To bee payed by the exporter, 2. s. For sheep-skins exported, for ilk Twenty shillings worth thereof, To bee payed by the exporter, 12. d. For all wool exported, for ilk Twenty shilling worth thereof, To be payed by the exporter, 2. s. Without prejudice of the confiscation by the Thesaurer and his Deputes, Conform to the former Acts of Parliament. For ilk laine of tallon exported, for the Excise thereof, 20. s. Without prejudice of the confiscation thereof by the Thesaurer and his Deputes, Conforme to the former Acts. *Item*, For ilk Twenty shilling worth of goat skins exported, 12 d. And for ilk Twenty shilling worth of buck and deir skins exported, 2. s.

And the Estates declares, that the payment of the Excise above-mentioned, for any of the particuler commodities before rehearsed, which are prohibite and forbidden goods to be exported, or imported, is &c shall be always but prejudice of the confiscation thereof by the Thesaurer and his Deputes, conform to the former Acts made thereanent.

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And further, the Estates findes, declares, and ordaines, That the foresaid Excise appointed to be payed for Ale, Beer, and Flethes, as is before ordained, shall only be payable for that which is bought and sold, and not for that which is Brewen and slain in mens own houses for their private use and not for sale. As also what is Brewen by Universities, or sold to them for their drink, shall be likewise free of Excise.

Which Excise abovementioned, regulate in maner before rehearsed, and Collection thereof. The Estates declares, shall begin upon the twelfth day of March instant for the Wines, as also shall begin for all the other Exciseable Commodities and goods foresaid, within the whole bounds, both to Burgh and Landward upon the south side of Tay, upon the twentieth day of March instant, And upon the thirtieth day of the said moneth of March instant, for the whole bounds foresaid upon the north side of Tay, and shall only continue and endure while the first day of January next, 1648. exclusive, after the beginnings thereof *respective* foresaid.

And the saids Estates, ordaines the summe of fourscore thousand marks *per menssem*, of the first and readiest of the foresaid Excise moneys during the space abovementioned, to be employed to make up and supply the additionall charge of the entertainment of the Armie, and incident charges thereof, with the foresaid Maintenance already imposed. And ordaines the superplus of the Excise moneys to be employed for payment of bygone Quarterings, the Gilders and silver-work yet unpaid, if any be, and for payment of the anualrents of the borrowed moneys addebt by the publick, upon publick security. And ordaines the samine superplus of the Excise moneys, to be allowed for these causes *respective*, after compt and reckoning made thereanent, and after the said summe of fourscore thousand marks *per menssem*, designed for the supply of the entertainment of the Armoie, and incident charges thereof shall be first compleatly payed *per menssem*.

And the saids Estates of Parliament finding it necessar, that a Commission be given to some able persons who may have the sole and onely ordering and manning of the said Excise: They have nominate, appointed, and made choise of, And hereby nominates, appoints, and makes choise of *David* Earle of Southesk, and *Robert* Lord Burghley for the Noblemen, Sir *Michael Balfour* of Deanemyne, and Master *George Dundas* of Maner for the Barons, *George Jameson* Provest of Cowper, and *George Gairden* Burges of Bruntland for the Burrows, to be Commissioners for the Excise. And the saids Estates, do hereby give, grant, and commit full power, warrand, and Commission, to the forenamed persons, or any four of them, as a *Quorum*, there being one of ilke estate, to have the sole and only ordering and manning of the Excise, And to nominate and appoint Collectors, one or more for Presbytries or Shires, as they shall think fitting, and to remove, alter, and change them also oft as need is, and to make and set down all such Acts and ordinances as they shall finde necessar and expedient for the furtherance of the service, and to see the same put to due execution, And to call for, and receive in, the compts of the whole Excise of this Kingdome, and to fit and allow the same, and to appoint and ordain

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the whole Excise moneys to be payed and deliverd in to *James Stuart* Theſaurer or Generall Collector of the Excise, who is onely to diſbuſe and give out the ſame again as he ſhall be warranded by precepts direct to him by the ſaid Commissioners, and by theſe fix of the Committee of Eſtates who are to be adjoynded to them as Commissioners with them, for farming of the Excise, the *Quorum* of both joynd together for farming and granting of the ſaid precepts, is hereby declared to be ſeven, there being two of ilk eſtate. To whom the ſaid Eſtates of Parliament do hereby, give and commit the ſole and onely power of the granting and ſubſcribing of the ſaid precepts. With power alſo to the ſaid fix Commissioners for the Excise, hereby nominate as ſaid is, or any four of them as a *Quorum*, there being one of ilk eſtate, to call before them all perſons who ſhall happen to violate or tranſgreſſe any of the Acts and ordinances made or to be made aſent the Excise, or who ſhall happen to do or offer any wrong or injurie to the Collectors, Meſſengers of arms, or any others perſons, who are or ſhall be employed in the Excise, And to cenſure and puniſh them as their fault deſerves: As likewiſe to grant and direct forth letters of Horning, Poynding, Caption, and all other letters and executorials neceſſar and requiſite for payment of the ſaid Excise tak duties thereof, and for the ſpeedy ingathering and uplifting of the ſame, and for fulfilling of all Acts and ordinances made or to be made thereanent, and of the bands given, or to be given by the Collectors and their cautioners, or by the Farmers and their cautioners, and in like manner to grant ſuſpenſions upon good reaſons of the charges of Horning to be uſed for payment of the Excise, and to decide and diſcuſſe the ſaid ſuſpenſions, and alſe to diſcuſſe, decide, and determine all actions, queſtions, and controverſies that may ariſe betwixt partie and partie, or betwixt any party and the Collectors or Farmers aſent the Excise, and to pronunce decreet and ſentence therein, and to direct forth all Letters and executorials neceſſar and requiſite thereupon, and to do and perform every thing concerning the ſaid Excise, ordering and mannaging thereof.

And ſicklike, The ſaid Eſtates of Parliament do hereby, give, grant, and commit to the ſaid Commissioners for the Excise, and to ſuch fix of the Committee of Eſtates as ſhall be deſigned and appointed by the ſaid Committee for that effect, *viz.* Two of ilk eſtate, whom the ſaid Eſtates of Parliament do hereby ordain the ſaid Committee of Eſtates, to nominate and deſigne, and who being ſo nominate and deſigned, are hereby joynd with the other fix Commissioners above-named, to be Commissioners for the Excise, in the matter of farming and granting of precepts alonerly, or to any ſeven of the ſaid whole twelve Commissioners as a *Quorum*, there being two of ilk eſtate, full power warrand and Commiſſion to ſet in farming the Excise of particular Burghs Shires, Presbyteries, or Pariſhes, as they ſhall think fit, and the Excise of the whole Kingdom, in whole or in part, to ſuch perſons, and for payment of ſuch duties, and upon ſuch conditions as may beſt conduce to the good of the publick, and can be had therefore, and to appoint dyers of roping for that effect, and to do every thing neceſſar and requiſite thereanent.

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And also the saids Estates of Parliament, do hereby give, grant, and commit full Power, Warrant, and Commission to the six Commissioners abovenamed, herein nominate, or any four of them as a *Quorum*, there being one of ilk estate as said is, to call for all bygone Excise, so far as hath been uplifted by the Collectors, either to Burgh or Landward, and the Excise of the Wines, where the samine hath been taken by the Vintners, and to use all kinde of execution necessar, for ingathering thereof, and to dispose and allow the same for the uses exprest in the Acts of Parliament alanerly, allowing alwayes the former assignements made by the Parliament in fayours of any persons, Burghs, or Shires: And sicklike, to receive in, fit, and allow the counts of the bygone Quarterings, with the Bands, Acts, and Warrants granted by the publick, for payment of the gudlenes, pryces of the silver-work, and other publick debts: And with power to the saids Commissioners or *Quorum* thereof abovewritten, as is abovementioned, to grant precepts and warrands for payment of the saids bygone Quarterings, gudlenes, and prices of the silver-work, (if any be owing) and anualrents of the moneys addebted by the publick, out of the bygone Excise, and out of the new Excise now condiscended to, The additional sum for entertainment of the Army, being first satisfied out of the said new Excise, as is before prescribed and ordained.

And the saids Estates of Parliament do hereby ordain the foresaid six Commissioners herein nominate, to attend constantly upon the charge and imployment hereby committed to them; And in respect of their constant attendance, The saids Estates modifies and appoints for them the Monethly allowance following, to be payed to them out of the said Excise by the Thesaurer thereof, *viz.* To either of the saids two Noble men, two hundred pound *per mensem*, To either of the saids two Barrons two hundred marks *per mensem*, And to either of the saids two Burgeses the sum of four score eight pound seventeen shilling eight pennies *per mensem*.

And the saids Estates of Parliament, do hereby ordain and apponit Sir John Weemes of Bogie Generall Commissar for the Armie, and James Stuart Thesaurer of the Excise, to be supernumerarie in this Commission, and to have place and vote therein.

And where the Excise shall not be fermed, The saids Estates of Parliament do hereby ordain, That the way of the Collecting thereof, shall be as follows, *viz.* The saids Estates hereby gives power and warrant to the Magistrates and Councell of the royall Burrows, and such as they shall appoint and be answerable for, to Collect and uplift the whole Excise within the bounds of their Burghs, Pendicles, and liberties thereof, in manner and conform to the table of Excise, except what shall be fermed; And ordaines the saids Magistrates and Councell, and their Collectors, to do and use their exact and faithfull diligence thereanent, and to make count, reckoning, and of payment of the whole Excise, within their Burghs, Pendicles, and liberties thereof, to the saids Commissioners for the Excise, at such times and dyets as they shal appoint for that effect: And for Landward, the saids Commissioners for the Excise have hereby power and warrant granted to them, to nominate and appoint Collectors, one or mae as may be had, and as they shall think fit for ilk Presbytry or Shire who shall have power to substitute their Depute Collectors for Parishes as they shall finde necessar.

And the saids Estates appoints and ordaines the Fee and allowance for the Collectors

Collectors and their Deputes, also well to Burgh as Landward, for their paines and charges, shall be ten for ilk hundredth of the Excise, to be Collected and counted for by them: And ordaines that the whole counts of the Excise, also well to Burgh as Landward, be given up upon the oath and declaration of the Magistrates of the royall Burrows and their Collectors for the Burghs, and of the Collectors of the Shires or Presbyteries and their Deputes for Landward, that the counts are just and true, and nothing omitted nor concealed to their best knowledge, and that they have done their due tie faithfully and honestly for the good of the publick.

Item, The saids Estates, hereby grants power and warrand to the fermers of the Excise, and to the Collectors thereof and their Deputes, also well to Burgh as Landward, to enter the Sellers, Taverns, and Brewhouses of these persons lyable in payment of Excise, and to take up inventar of the Exciseable goods being therein, that the Excise thereof may be the better known and uplifted.

Ale and Beer. *Item*, The saids Estates ordaines, that all Brewers for sale within this Kingdom, and all importers of forraigne Beer, shall weekly deliver to the Collector of that bounds where the same is Brewen or imported, a true and perfect list and inventar of the whole Malt so Brewen, and forraigne Beer so imported, and weekly pay the Excise thereof, at the rates exprest in the table of Excise, wherein if they failzie, It is ordained, that they shall be lyable and subject in payment of treble Excise, and the failzie herein, to be proven by witnesse, oath of party, or any other lawfull manner of way.

Maltmen and Millars. *Item*, The saids Estates ordaines, that all Maltmen and Millars, also well to Burgh as Landward, shall weekly give up to the Collector of that bounds a true and perfect list and inventar upon oath, of the quantity of the Malt, made and delivered by ilk Maltman, & ground by ilk Millar, and the persons names to whom, and to whose use the same is made and ground, (except such Malt as shall be made and ground for private use without sale, and malt exported forth of the Countrey) wherein if they failzie, they being desired thereto by the Collector, the Maltman or Millar so failzeing, is hereby ordained to pay for ilk boll of Malt so concealed, the sum of fourty shillings money, to be uplifted by the Collector, and counted for by him in his accounts for the use of the publick.

Item, The saids Estates of Parliament, do hereby give and grant power and warrand to the Fermers of the Excise, and to the Collectors thereof, to convene the saids Maltmen, Millars, and Brewers before such of the Committee of War of the Shire, as shall be nominate by the Committee of War for that effect in Landward, and before the Magistrates within Burgh, or such as they shall appoint, or in case of their omission or not meeting before the Sheriffe of the Shire, Stewart of the Stewartrie, or Baillie of the Baillierie and their Deputes, for giving up of the said Malt, so weekly made, ground, and Brewen by the said Maltmen, Millars, and Brewsters, upon their oathes, Which shall be brought in by the saids Collectors, with their accounts to the Commissioners for the Excise, for the better tryall of the quantitie of the said Malt.

And the saids Estates of Parliament do hereby authorize and ordain the Committees of War of the Shires, to nominate and appoint some two or three of their number in ilk quarter of their bounds in Landward: And also authorizes the Magistrates within Burghs, or such as they shall appoint for taking

taking of the oathes of the saids Maltmen, Millars, and Brewsters, and of the Fleishers, and other persons lyable in payment of Excise upon the quantity of the Malt, made, ground, and Brewen, and of the Fleishes, and others Exciseable commodities, slain and vented within their bounds, to be reported under their hands by the Collectors, to the saids Commissioners, together with a perfect list of the names of the whole Brewers, Fleishers, and Vintners of Exciseable Commodities within ilke Parish and Burgh, and the quantity of Malt, Flesh, and other Commodities, Brewed, Slain, and vented by ilke one of them weekly, subscribed by these of the said Committee of War, who shall be designed for that effect for Landward, and by the Magistrates within Burgh.

Item, It is ordained, that the Excise of the Malt transported to the *Malt trans-* Hiellands which is to be brewen and sold, shall be payed by the buyers and *ported to* transporters to the sellers thereof, notwithstanding that they buy the same *the Hie-* upon trust; Which sellers of the said Malt shall pay the Excise thereof week- *lands.* ly as the same is sold by them, and shall give a Ticker to the buyers and transporters bearing the Excise to be already payed, which being produced to the Collector where the buyers and transporters live shall liberate them of the Excise, otherwayes they shall be layable in payment thereof.

Item, The saids Estates of Parliament statutes and ordains, that all Mer- *Wines and* chands, Importers of Wines and Tobacco, within the space of ten dayes af- *Tobacco.* ter the importing thereof for all Wines and Tobacco hereafter to bee imported; And that all Merchands, Importers, Vintners, Retailers and others Persons, in whose hands any Wine or Tobacco already imported now or within the space of fifteen dayes after the publication hereof at the Crosse of *Edinburgh*; Give up under their hands, and upon their oath and declaration to the saids Commissioners for the Excise, Ane just and true inventar of the saids Wines and Tobacco, and pay the Excise thereof, Conform to the table, and in manner as is before mentioned; Wherein if they failzie, It is ordained, that they shall be lyable and subject in payment of the treble Excise; And the failzie to be proven, *ut supra.*

Item, The Customers and their Clerks are hereby ordained, To deliver to the Commissioners for the Excise, Fermers, and Collectors thereof, Ane just and true extract of the whole goods entred lyable to pay Excise weekly or monerthly, and also oft as they shall be desired thereto.

Item, It is ordained, That all makers of Aquavitz or strong waters, shall *Aquavitz* once every fifteen dayes deliver to the Collector of that bounds where the *& strong-* same is made, Ane true and perfitt list and inventar of the whole Aquavitz *waters.* and strong waters so made, and weekly pay the Excise thereof, as the same is sold: And also, that all persons in whose hands any Aquavitz or strong waters already made or imported now are, Give up the same to the Collectors of that bounds, within ten dayes after publication hereof, and pay the Excise thereof weekly as the same is sold; Wherein if the saids persons, makers of Aquavitz or strong waters, or in whose hands the same now are shall failzie, they shall be lyable in payment of treble Excise; and the failzie to be proven, *ut supra.*

Item, It is ordained, That all Coal-masters bee obleiged, to cause their Greeves at the loading of any Ship or vessel with coals to be exported forth *Coal ex-* of the Kingdome; keep a book wherein shall bee insert the just price of the *ported.* loading of the said Ship or vessel, with the name of the Ship, Master or Skip-

per, and the time of the loading thereof, Which book, or bundle of the same shall be delivered to the Collector Monthly upon the first Tuesday of ilk Month; And the Seller or Owner of the Coal, at the least the Coal-greave shall subscribe the said book, declaring upon his oath that the same is just and right; And the Coal-master shall pay the Excise accordingly; Wherein if he failzie, he shall be lyable in payment of treble Excise; And the Coal-master for his relief shall have power to take from the buyer, the Excise of the Coals exported by and at about the price thereof.

Item, It is ordained, That all fleshers shall weekly give up upon oath to the Collectors, Ane just and true list and inventar of the whole fleshies slain by them, and pay the Excise accordingly, under the pain of trebling thereof, and the failzie to be proven, *in supra*.

Item, It is ordained, That all exporters of Bestiall, Hides, Skins, Yarne, and other commodities exported lyable in payment of Excise, Give up the same to the Collectors before the exporting thereof, and pay the Excise under the pain of trebling the same, and the failzie to be proven, *in supra*. And if these Commodities exported by Sea shall happen to be casten away upon Sea, or taken by Pirates, The Excise thereof being payed before the exporting, the same shall bee allowed to the payers in their next Excise, upon the production of aue lawful testificat bearing the losse of the saids goods: And it is declared, That this shall be extended to all goods which shall happen to be casten away upon Sea, betwixt port and port within this Kingdome.

Item, The saids Estates of Parliament do hereby ordain; that if any Person or Persons lyable in payment of Excise shall conceal and not give up the same, or refuse or neglect to pay the Excise thereof, or do any thing contrary to the Acts made thereanent, They shall bee lyable and subject in payment of treble Excise; Whereof two parts for the use of the publike; And the third part to the party informer for his paines.

And the saids Estates of Parliament do hereby declare and ordain, That it shall be lawfull to pound for the double of the Excise, which shall not be payed before the expiring of the dayes of the charge to be given for payment thereof, and that it shall not bee needfull to take the goods pounced to the Market Crosse of the Head Burgh of the Shire or other Jurisdiction, But only to apprise the same upon the ground where they shal be apprehended, Which the saids Estates declare to be sufficient in this case.

And farther, The saids Estates of Parliament do hereby warrant and authorize the Fermers of the Excise and Collectors thereof, To call for such ane number of the Generall Commissar his Troup, as shall bee necessar to Quarter upon the Deficients; Who shall have free Quarters from the saids Deficients, till they make payment of what is due by them: And ordaines the said Generall Commissar and the Officers of his Troup, to readily answer the Fermers and Collectors herein: And with power to the Clerk of Register, To nominate and appoint Clerks, Deputes, and or mae, To be Clerks to the Committee for the Excise.

Alex. Gibsone Cler. Registri.

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